

## Big Bear Valley Recreation and Park District Big Bear Alpine Zoo

### DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of Big Bear Valley Recreation and Park District and Big Bear Alpine Zoo. Revenue is received through property taxes, state aid, federal aid, service charges, and fees for park services.

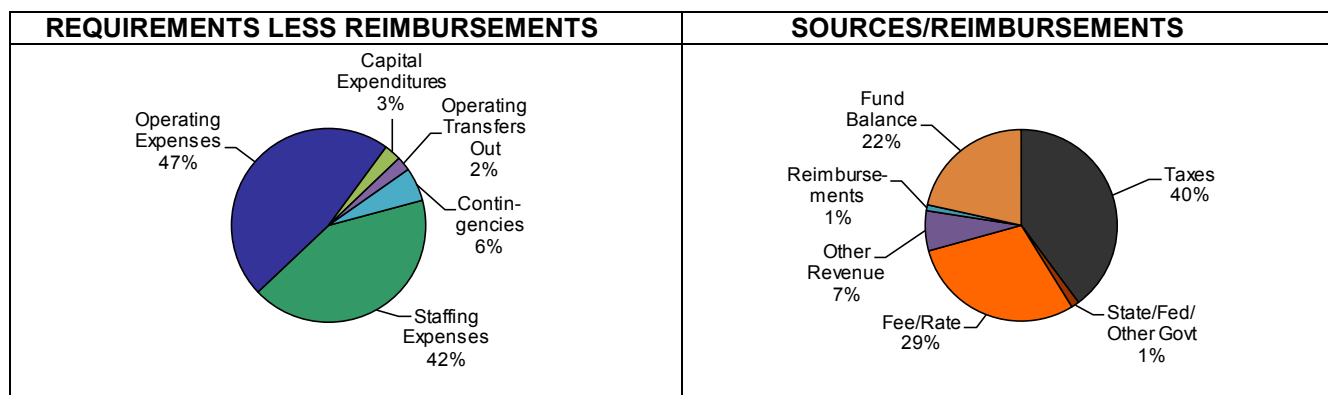
#### Budget at a Glance

Requirements Less Reimbursements*	\$4,174,724
Sources/Reimbursements	\$3,275,188
Fund Balance	\$899,536
Use of Fund Balance	\$666,727
Total Staff	64
*Includes Contingencies	

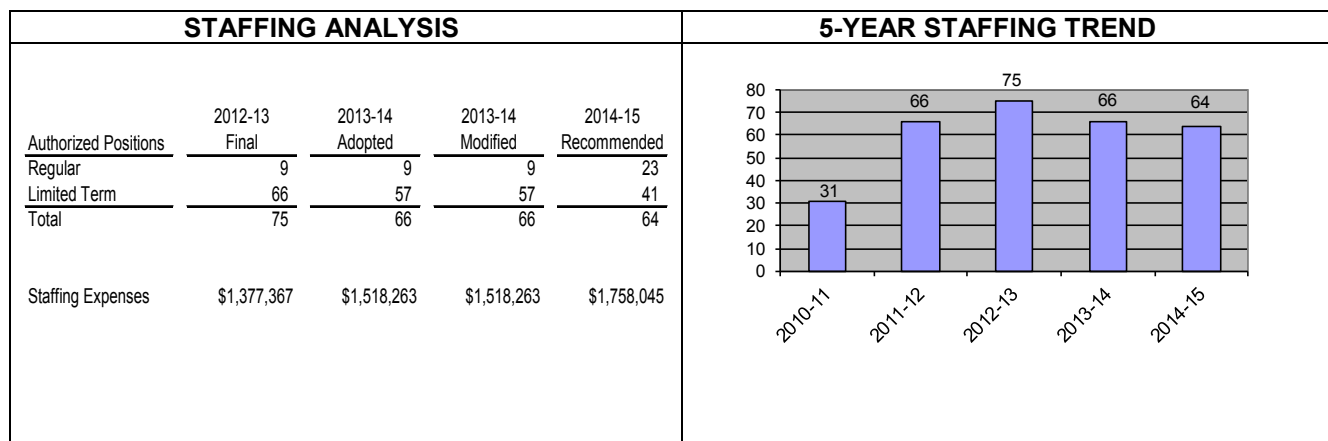
The **Big Bear Valley Recreation and Park District** was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1934. The District currently maintains 6 developed parks, 2 undeveloped parks, several community buildings including the Big Bear Valley Senior Center, 3 ball fields, and a swim beach. The District serves approximately 60,000 park users and is funded by property taxes and park service fees.

The **Big Bear Alpine Zoo** (formerly known as Moonridge Animal Park) is managed and funded by the Big Bear Valley Recreation and Park District and operates on 2.5 acres in the Moonridge area of Big Bear Valley. The zoo is open year round for visitors to see alpine species on exhibit. The zoo receives approximately 99,600 visitors annually.

### 2014-15 RECOMMENDED BUDGET



### BUDGETED STAFFING



## ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts  
 DEPARTMENT: Special Districts  
 FUND: Big Bear Recreation and Park District

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: Park

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
<b>Requirements</b>							
Staffing Expenses	1,462,691	1,377,367	1,304,460	1,425,039	1,518,263	1,758,045	239,782
Operating Expenses	1,438,414	1,702,868	1,373,596	1,791,063	1,678,327	1,967,370	289,043
Capital Expenditures	9,374	100,767	(10,191)	50,000	10,000	116,500	106,500
Contingencies	0	0	0	0	817,493	232,809	(584,684)
Total Exp Authority	2,910,478	3,181,002	2,667,866	3,266,102	4,024,083	4,074,724	50,641
Reimbursements	(59,004)	(41,003)	(41,003)	(41,500)	(41,500)	(41,500)	0
Total Appropriation	2,851,474	3,139,999	2,626,863	3,224,602	3,982,583	4,033,224	50,641
Operating Transfers Out	251,968	130,000	545,412	100,000	100,000	100,000	0
Total Requirements	3,103,442	3,269,999	3,172,275	3,324,602	4,082,583	4,133,224	50,641
<b>Sources</b>							
Taxes	1,705,390	1,764,319	1,835,901	1,689,869	1,662,934	1,662,934	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	66,545	92,564	64,346	67,254	121,098	56,098	(65,000)
Fee/Rate	1,230,000	1,029,405	1,071,336	1,042,052	1,014,547	1,232,445	217,898
Other Revenue	156,439	173,865	395,571	252,420	111,461	98,611	(12,850)
Total Revenue	3,158,374	3,060,153	3,367,154	3,051,595	2,910,040	3,050,088	140,048
Operating Transfers In	173,152	243,149	208,000	178,767	178,767	183,600	4,833
Total Financing Sources	3,331,526	3,303,302	3,575,154	3,230,362	3,088,807	3,233,688	144,881
Fund Balance					993,776	899,536	(94,240)
Budgeted Staffing					66	64	(2)

## DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Fund Balance	Staffing
<b>Special Revenue Funds</b>				
Big Bear Valley Recreation and Park District (SSA)	2,966,691	2,223,747	742,944	48
Big Bear Alpine Zoo (SSF)	1,166,533	1,009,941	156,592	16
Total Special Revenue Funds	4,133,224	3,233,688	899,536	64

**Big Bear Valley Recreation and Park District** – Requirements of \$3.0 million include staffing expenses to fund 48 positions of which 12 are regular positions and 36 are limited-term; operating expenses for park and facility operations and maintenance; transfers for allocated indirect operational cost reimbursements; capital expenditures for various park improvement projects including Ranch Park improvements, Dana Park playground improvements, and the purchase of beach equipment; contingencies; and operating transfers out for the property tax share allocated to Big Bear Alpine Zoo. Sources of \$2.2 million are primarily from property taxes, and fee/rate revenue from park programs, services, and concessions. Fund balance of \$742,944 primarily funds budgeted contingencies and planned use for operational requirements and to fund capital expenditures.

**Big Bear Alpine Zoo (formerly known as Moonridge Animal Park)** – Requirements of \$1.2 million includes staffing expenses to fund 16 positions of which include 11 regular positions and 5 limited-term positions; operating expenses for park and facility operations, maintenance, animal feed, property rental, and professional veterinary services; and transfers for allocated indirect operational cost reimbursements. Sources of \$1.0 million are primarily from fee/rate revenue for entrance, park services, and concessions, operating transfers in from Big Bear Valley Recreation and Park District of a share of property tax, and interest earned on the Big Bear Alpine Zoo capital improvement project funds to assist in property rental costs until the Zoo is able to move to its new location. Fund balance of \$156,592 primarily funds programmed capital improvement projects, the purchase of equipment and vehicles, and supports operations.



## BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$50,641. Major changes in requirements include an increase in staffing expenses of \$239,782 primarily from higher workers compensation costs and the reclassification of limited-term PSE positions to regular benefited positions; an increase in operating expenses of \$289,043 primarily due to an increase in utility costs and increased allocations for indirect costs for supporting salaries/benefits and services/supplies; an increase in capital expenditures of \$106,500 due to planned improvements at Dana Park, Ranch Park, and other park improvements, the purchase of beach equipment and the purchase of an all-terrain vehicle; a decrease in contingencies of \$584,684 primarily due to the above increases.

Sources are increasing by \$144,881. Major changes in sources include a decrease in state, federal, or government aid of \$65,000 due to reduced levels of grant funding from Department of Aging and Adult Services grant and an increase in fee/rate revenue of \$217,898 from an increase in fees for park services.

## STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$1.8 million fund 64 budgeted positions of which 23 are regular positions and 41 are limited term positions and represent a net decrease of 2 positions. The budget reflects an increase of 15 positions due to the addition of 1 BG Park Maintenance Workers 2, 2 Big Bear P&R Maintenance Workers I, 6 Big Bear Animal Keepers I, 1 BG Big Bear P&R PSE Park Service Employee, 1 BG Park Maintenance Workers III, 1 BG Moon Ridge Veterinarian Technician, 1 BG Big Bear Lead Animal Keeper, and 2 BG Big Bear Recreation Coordinators. The addition of the positions as detailed above is the result of an increased workload and to meet the requirements of the Affordable Care Act. These increases are offset by the deletion of 1 BG Big Bear P&R Maintenance Superintendent, 14 BG BB P&R PSE Park Service Employees, and 2 BG PSE Zoo Service Employees.

The budget also includes the reclassification of 4 regular positions, consisting of the following:

- 1 BG Office Assistant II to a Fiscal Specialist;
- 1 BG Park Maintenance Worker 1 to a BG Park Maintenance Worker 2;
- 1 BG Park Maintenance Worker 2 to a BG Park Maintenance Worker III; and
- 1 BG Park Maintenance Worker 2 to a BG Park Maintenance Worker 1.



**2014-15 POSITION SUMMARY**

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Regional Operations	23	41	64	35	14	15	64
Total	23	41	64	35	14	15	64

**Regional Operations**Classification

38	BG BB P&R-PSE Park Serv Emp
6	BG Big Bear Animal Keeper I
3	BG Big Bear P&R Maint Worker I
1	BG Big Bear P&R Rec Superindt
1	BG General Manager
1	BG Moon Ridge Zoo Curator
3	BG Park Maint Worker 2
3	BG Park Maintenance Worker III
1	BG PSE Zoo Instructor
1	BG PSE-Food Svcs Manager
1	BG PSE-Guest Svcs Coordinator
1	BG Vet Technician
2	BG Big Bear Recreation Coordinator
1	BG Big Bear Lead Animal Keeper
1	Fiscal Specialist
64	Total

